

STATE PLAN UNDER TITLE XIX OF THE SOCIAL SECURITY ACT

State: IDAHO

The agency does not apply the trust provisions in any case in which the agency determines that such application could work an undue hardship.

The following criteria will be used to determine whether the agency will not count assets transferred because doing so would work an undue hardship:

The individual is an HCBS client who proves he would be deprived of food, clothing or shelter if all income transferred into a pension trust is protected from being used for costs other than payment toward the cost of care and assigns all rights to recover the asset to the State of Idaho.

Under the agency's undue hardship provisions, the agency exempts the funds in an irrevocable burial trust.

The maximum value of the exemption for an irrevocable burial trust is \$ none. No maximum value assigned. The trust is exempt from trust treatment unless funds are payable for any other purpose. The trust can provide that funds not used for burial can go to the estate or to the Idaho Medicaid program.

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Supersedes
TN No. 95-011

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